

FILED
6/24/25 1:43 pm
CLERK
U.S. BANKRUPTCY
COURT - WDPA

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA

IN RE:

MICHAEL K. HERRON,
Debtor

: Case No. 19-24527-JAD

:

: Chapter 11

:

MICHAEL K. HERRON,
Plaintiff

:

:

v.

:

:

INTERNAL REVENUE SERVICE,
UNITED STATES OF AMERICA,

Adv. No. 20-2131-JAD

:

Defendant

Related to Doc. No. 462

x

ORDER DISMISSING REMAND PROCEEDINGS AS MOOT

Upon consideration of the record in this case, including:

- The prior proceedings between the Debtor and the Internal Revenue Service concerning the extent, validity, priority, and potential avoidance or modification of certain IRS liens;
- The Memorandum Opinion and Order of the Honorable Thomas P. Agresti adjudicating those disputes;
- The subsequent appeal and cross-appeal, and the remand of the matter to this Court by the United States District Court following Judge Agresti's retirement;
- The multiple hearings held upon remand, including representations made on the record by counsel for the Debtor that sufficient funds were held in counsel's IOLTA account to fully satisfy the IRS's secured claims and that payment would render the remaining disputes moot; and
- The fact that a final hearing was scheduled for June 24, 2025, to address the status of payment and any remaining issues, but that no party or their counsel appeared at the scheduled hearing, nor was any written submission filed advising the Court that any issues remain for adjudication;

The Court FINDS that:

1. The parties have failed to prosecute the remand proceedings.
2. Counsel for the Debtor represented that payment in full to the IRS would be made prior to the scheduled hearing on June 24, 2025.
3. In the absence of any party appearing to report otherwise, the Court infers that payment has been made and that the matters on remand are now moot.

Accordingly, it is **ORDERED, ADJUDGED, and DECREED** that:

1. Absent the filing of a written objection received by the Court on or before July 1, 2025, stating with specificity any basis for asserting that the IRS has not been paid in full or that any controversy remains, the IRS secured claims that were the subject of these remand proceedings shall be deemed satisfied in full, and the remand proceedings shall be **DISMISSED AS MOOT** without further notice or hearing.

2. In the event a timely objection is filed, the Court will schedule further proceedings as appropriate.

3. All counsel have an ethical duty of candor to the Court and if payment in full has not been made, the Court expects counsel to advise the Court of the same and explain why the hearing scheduled by the Court was ignored by counsel.

IT IS SO ORDERED.

BY THE COURT,

A handwritten signature in black ink, appearing to read 'JAD', is written over a horizontal line. To the right of the signature, the letters 'sjk' are printed.

June 24, 2025

Jeffery A. Deller
U.S. Bankruptcy Judge

FILED
6/24/25 12:40 pm
CLERK
U.S. BANKRUPTCY
COURT - WDPA

In re:
Michael K. Herron
Debtor

Case No. 19-24527-JAD
Chapter 11

CERTIFICATE OF NOTICE

District/off: 0315-2
Date Rcvd: Jun 24, 2025

User: auto
Form ID: pdf900

Page 1 of 3
Total Noticed: 1

The following symbols are used throughout this certificate:

Symbol	Definition
+	Addresses marked '+' were corrected by inserting the ZIP, adding the last four digits to complete the zip +4, or replacing an incorrect ZIP. USPS regulations require that automation-compatible mail display the correct ZIP.

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Jun 26, 2025:

Recip ID	Recipient Name and Address
db	+ Michael K. Herron, 1276 Tacoma Street, Hernando, FL 34442-3237

TOTAL: 1

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.
Electronic transmission includes sending notices via email (Email/text and Email/PDF), and electronic data interchange (EDI).

NONE

BYPASSED RECIPIENTS

The following addresses were not sent this bankruptcy notice due to an undeliverable address, *duplicate of an address listed above, *P duplicate of a preferred address, or ## out of date forwarding orders with USPS.

NONE

NOTICE CERTIFICATION

I, Gustava Winters, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed .R. Bank. P.2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Jun 26, 2025

Signature: /s/Gustava Winters

CM/ECF NOTICE OF ELECTRONIC FILING

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on June 24, 2025 at the address(es) listed below:

Name	Email Address
Alexander R. Kalyniuk	on behalf of Defendant Internal Revenue Service United States of America alexander.kalyniuk@rivhs.com, eastern.taxcivil@usdoj.gov
Aurelius P. Robleto	on behalf of Defendant Internal Revenue Service United States of America apr@robletolaw.com, rmk@robletolaw.com,ecf_admin@robletolaw.com,apr@ecf.courtdrive.com,G16422@notify.cincompass.com
Aurelius P. Robleto	on behalf of Debtor Michael K. Herron apr@robletolaw.com, rmk@robletolaw.com,ecf_admin@robletolaw.com,apr@ecf.courtdrive.com,G16422@notify.cincompass.com
Aurelius P. Robleto	on behalf of Plaintiff Michael K. Herron apr@robletolaw.com, rmk@robletolaw.com,ecf_admin@robletolaw.com,apr@ecf.courtdrive.com,G16422@notify.cincompass.com
Aurelius P. Robleto	on behalf of Attorney ROBLETO KURUCE PLLC apr@robletolaw.com,

District/off: 0315-2

User: auto

Page 2 of 3

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on behalf of Creditor United States of America Department of the Treasury Internal Revenue Service
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Mortgage Pass-Through Certificates, Series 2005-11 bkecf@friedmanvartolo.com, cwohrlab@ecf.courtdrive.com

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Mortgage Pass-Through Certificates, Series 2005-11 kebeck@bernsteinlaw.com,
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Asset-Backed Certificates, Series 2006-OPT5 wbecf@brockandscott.com, mario.hanyon@brockandscott.com

Mario J. Hanyon

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Page 3 of 3

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Thomas Song

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TOTAL: 38